Page

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

SPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Central Division	Division: Central Division	Number: 401	
Evaluated by: Sergeant Scott Goddard		Date: 06/11/2009	
Assisted by: OSS Cynthia G		Date: 06/11/2009	

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION □ Division Level Command Level S. Gell Office of Inspections □ Voluntary Self-Inspection Date: Commander's Signature! Follow-up Required: Follow-Up Inspection Yes \bowtie No 06/11/2009 For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: □ No □ N/A approving paperwork related to receiving and X Yes preparing collections? 2. Does the command have Standard Operating Remarks: ⊠ Yes □ No □ N/A Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: □ N/A □No duties for collections received? 4. Does the command have adequate separation of Remarks: ☐ No □ N/A duties for the cash receipt process? 5. Is access to the safe and/or vault appropriately Remarks: □ N/A ⊠ Yes □ No restricted? 6. Does a record exists which identifies who has access Remarks: X Yes □ N/A □ No to the safe and/or vault and when changes in access occur? 7. Was the lock combination changed when an excess Remarks: ☐ No □ N/A ✓ Yes number of employees were aware of the combination, transferred out of the Area, or no longer requires access? 8. Is the safe securely anchored to the building? Remarks: None in Facility ☐ Yes ⊠ N/A 9. Are weekly transmittal reports prepared in Remarks: □ No □ N/A accordance with departmental policy? 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks: ☐ N/A □ No Management Section (FMS) within five working days

following the week covered by the report?

3PECTION PROGRAM

 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. Civil subpoena. 	⊠ Yes	□No	□ N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?		☐ No	□ N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	⊠ Yes	□No	□ N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	☐ Yes	☐ No	⊠ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	☐ Yes	□No	⊠ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□No	☐ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□No	□ N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□No	□ N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	⊠ Yes	□No	□ N/A	Remarks:
22. Is the CHP 264 properly authorized?	⊠ Yes	□No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□No	□ N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠ Yes	□No	□ N/A	Remarks:

SPECTION PROGRAM

26	Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	П No	⊠ N/A	Remarks:
27	Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	□No	□ N/A	Remarks:
28	. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29	Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30.	Did the command circumvent the dollar limitation by splitting the purchase?	Yes	⊠ No	□ N/A	Remarks:
31	Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Command: Central Division	Division:	Chapter:	
Inspected by: Sergeant S. Go		Date: 06/11/2009	

.ge 2 of 2

Required Action	
Corrective Action Plan/Timeline	

N/A

Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE	6/16/2009
	INSPECTOR'S SIGNATURE	DATE 06/11/2009
☐ Reviewer discussed this report with employee ☐ Concur ☐ Do not concur	REVIEWER'S SIGNATURE	6/21/09

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STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4 Fiscal Controls

Command:	Division: Central	Number: 420			
Bakersfield					
Evaluated by:		Date:			
L. Logan, Sgt.		12/8/2008			
Assisted by:		Date:			
T. Roberts, Lt.		12/8/2008			

applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION ☐ Division Level X Command Level Office of Inspections ☐ Voluntary Self-Inspection Follow-up Required: Commender's Signature: ☐ Follow-Up Inspection Yes X No. 12-8-08 For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: approving paperwork related to receiving and X Yes ☐ No □ N/A preparing collections? Does the command have Standard Operating Remarks: Procedures (SOP) to provide necessary guidelines X Yes ☐ No □ N/A for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: duties for collections received? X Yes □ No □ N/A 4. Does the command have adequate separation of Remarks: duties for the cash receipt process? X Yes □ No □ N/A 5. Is access to the safe and/or vault appropriately Remarks: No safe restricted? ☐ No X N/A Yes Does a record exists which identifies who has access Remarks: No safe to the safe and/or vault and when changes in access ☐ Yes ☐ No X N/A occur? 7. Was the lock combination changed when an excess Remarks: No safe number of employees were aware of the Yes ☐ No X N/A combination, transferred out of the Area, or no longer requires access? 8. Is the safe securely anchored to the building? Remarks: No safe ☐ Yes ☐ No X N/A Are weekly transmittal reports prepared in accordance with departmental policy? Remarks: □ N/A X Yes ☐ No Is the weekly transmittal report(s) submitted to Fiscal Remarks: Management Section (FMS) within five working days X Yes ☐ No □ N/A following the week covered by the report?

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy,

INSPECTION PROGRAM

- 1					T
	11. Does the command submit the following forms with the weekly transmittal when applicable?	X Yes	□No	□ N/A	Remarks:
	(1) CHP 265, Sale of Discarded Tires/Junk				
	Batteries/Used Rotors.				
ı	(2) CHP 36, Evidence/Property Receipt/Report				
ı	(Unclaimed Property).				
1	(3) STD 634, Absence and Additional Time Worked				
l	Report, for jury duty. (4) CHP 221, Malicious Damage Report.				
l	(5) CHP 464, Traffic Control Cost Estimate –				
1	Advance Deposit.				
l	(6) Civil subpoena.		1		
r	12. Is a memorandum for cash shortages prepared if				25-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
L	necessary?	X Yes	☐ No	□ N/A	Remarks:
ľ	13. Does the command ensure the information written on	1 100			
	the counter receipt is complete and legible?	X Yes	□No	□ N/A	Remarks:
	14. Was a counter receipt issued for each witness fee				
	deposit received?	X Yes	☐ No	□ N/A	Remarks:
ŀ	15. Was a counter receipt issued for each movie,				
	wide-load, and special event detail(s)?	X Yes	☐ No	□ N/A	Remarks:
	16. Was each counter receipt issued for each sale,				
	including the sale of discarded tires, junk batteries,	Yes	│	X N/A	Remarks: None sold recently
1	used rotors, and other cash received?				
	17. Is sales tax added to items that are not for resale?			F-10-11	Remarks:
_	10. And all according to the control of the control	Yes	□ No	X N/A	Remarks.
	18. Are all counter receipts pre-numbered and issued in		l		Remarks;
	numerical sequence?	X Yes	☐ No	□ N/A	remarks.
	 Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, 	П.V	□ N.	V NI/A	Remarks: None transferred recently
	Credit Memo - Non- Equipment?	Yes	☐ No	X N/A	Tromanor (tone name on the following)
	20. Is the STD 439, Disbursement Voucher, properly				
	authorized and completed to support expenditure?	X Yes	□No	□ N/A	Remarks:
	21. Are the CHP 264, Petty Cash Replenishment	X 163	LINO	LINA	
	Requests, completed at least monthly if over \$10.00,	X Yes	□No	□ N/A	Remarks:
	quarterly if under \$10.00, and on June 30 of each	/ / /		٠,,,,	
	fiscal year?				
	22. Is the CHP 264 properly authorized?				
_		X Yes	☐ No	□ N/A	Remarks:
	23. Does the total amount of cash, receipts on hand, and				
	receipts in transit equal the total of petty cash and	X Yes	☐ No	□ N/A	Remarks:
	change funds?				
	24. Is there documentation to support periodic reviews of				Bassadas
	petty cash and change funds performed by the	X Yes	☐ No	□ N/A	Remarks:
_	commander or designated person?				100 Mar 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	25. Are overages and shortages of the petty cash				Remarks:
	funds reported to Fiscal Management Section?	X Yes	☐ No │	N/A	Nemaiks.

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	∏Yes	X No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	X Yes	□No	□ N/A	Remarks: Money drawer in locked cabinet
28. Are all petty cash purchases under \$50?	X Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	☐ Yes	X No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	X No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	X Yes	□No	□ N/A	Remarks:

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Command:	Division:	Chapter:	
Grapevine I. F.	Central	4	
Inspected by:		Date:	
S. A. Netzer		06/15/2009	

Page 1 of 2			
number of the inspection in the Chapter shall be routed to and its due date. This	Inspecti docum	Check appropriate boxes as necessary, or fi on number. Under "Forward to:" enter the nea ent shall be utilized to document innovative pr action plans. A CHP 51 Memorandum may be	kt level of command where the document actices, suggestions for statewide
TYPE OF INSPECTION ☐ Division Level ☐ Command L ☐ Executive Office Level	evel	Total hours expended on the inspection: 2 Hours	☐ Corrective Action Plan Included ☐ Attachments Included
Follow-up Required: Yes No Chapter Inspection:	Divisio	rd to: Central on ate: 12/31/2008	
Inspector's Comments Regard None Command Suggestions for Sta			
None			
Inspector's Findings:			
No correction action			
Commander's Response: ⊠ 0	Concu	r or 🗌 Do Not Concur (Do Not Conc	ur shall document basis for response)

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 2 of 2

Command:	Division:	Chapter:	
Grapevine I. F.	Central	4	
Inspected by:		Date:	
S. A. Netzer		06/15/2009	

Required Action	
Corrective Action Plan/Timeline	

Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE	OG/15/09
	INSPECTOR'S SIGNATURE	DATE 06/15/09
☐ Reviewer discussed this report with employee ☐ Do not concur	REVIEWER'S SIGNATURE	06/15/09

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STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Grapevine I, F,	Division: Central	Number:
Evaluated by: Lt, S. A. Netzer		Date: 11/02/2008
Assisted by: N/A		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION + letter ☐ Division Level Command Level Office of Inspections □ Voluntary Self-Inspection Follow-up Required: Commander's Signature: ☐ Yes ⊠ No ☐ Follow-Up Inspection For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2. Chapter 2. 1. Is management actively involved in reviewing and Remarks: approving paperwork related to receiving and ☐ No □ N/A preparing collections? 2. Does the command have Standard Operating Remarks: Procedures (SOP) to provide necessary guidelines ⊠ Yes □ No □ N/A for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: duties for collections received? \square N/A □No 4. Does the command have adequate separation of Remarks: duties for the cash receipt process? ✓ Yes □ No □ N/A 5. Is access to the safe and/or vault appropriately Remarks: restricted? ⊠ Yes □ No \square N/A 6. Does a record exists which identifies who has access Remarks: to the safe and/or vault and when changes in access ✓ Yes □No \square N/A occur? 7. Was the lock combination changed when an excess Remarks: number of employees were aware of the □ No \square N/A combination, transferred out of the Area, or no longer requires access? 8. Is the safe securely anchored to the building? Remarks: Yes ΠNo ⊠ N/A 9. Are weekly transmittal reports prepared in Remarks: accordance with departmental policy? ✓ Yes ΠNο \square N/A 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks: Management Section (FMS) within five working days ✓ Yes ☐ No □ N/A following the week covered by the report?

INSPECTION PROGRAM

11. Does the command submit the following forms with the weekly transmittal when applicable?(1) CHP 265, Sale of Discarded Tires/Junk	⊠ Yes	□ No	□ N/A	Remarks;
Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property).				
(3) STD 634, Absence and Additional Time Worked Report, for jury duty.				
(4) CHP 221, Malicious Damage Report.(5) CHP 464, Traffic Control Cost Estimate –				
Advance Deposit. (6) Civil subpoena.	į.			
12. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	☐ No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?		□No	□ N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	☐ Yes	□ No	⊠ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	☐ Yes	□No	⊠ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□ No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□ No	□ N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□No	□ N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	⊠ Yes	□ No	□ N/A	Remarks:
22. Is the CHP 264 properly authorized?	⊠ Yes	□No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□No	□ N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠ Yes	□No	□ N/A	Remarks:

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STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	☐ No	□ N/A	Remarks:
28. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

Page

Remarks:

Remarks:

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STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command:	Division:	Number:
Sonora	Central Division	003
Evaluated by:	***************************************	Date:
Jeanie Keaster		12/19/2008
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION ☐ Division Level Command Level Office of Inspections ☐ Voluntary Self-Inspection Date: Follow-up Required: Follow-Up Inspection Yes ⊠ No For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: approving paperwork related to receiving and □ N/A □ No preparing collections? 2. Does the command have Standard Operating Remarks: Procedures (SOP) to provide necessary guidelines □ N/A ☐ No for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: duties for collections received? X Yes ☐ No \square N/A Does the command have adequate separation of Remarks: duties for the cash receipt process? No \square N/A Is access to the safe and/or vault appropriately Remarks: restricted? Yes ☐ No \square N/A Does a record exists which identifies who has access Remarks: to the safe and/or vault and when changes in access ☐ No □ N/A Was the lock combination changed when an excess Remarks: number of employees were aware of the ☐ Yes N/A No combination, transferred out of the Area, or no longer requires access? Is the safe securely anchored to the building? Remarks: ☐ No □ N/A 9. Are weekly transmittal reports prepared in

⊠ Yes

☐ No

☐ No

□ N/A

 \square N/A

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accordance with departmental policy?

following the week covered by the report?

10. Is the weekly transmittal report(s) submitted to Fiscal

Management Section (FMS) within five working days

INSPECTION PROGRAM

	The state of the s				
11	 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. Civil subpoena. 	⊠ Yes	□No	□ N/A	Remarks:
	. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
	. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□No	□ N/A	Remarks:
	. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	☐ No	□ N/A	Remarks:
	. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	⊠ Yes	□No	□ N/A	Remarks:
16	. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□ No	□ N/A	Remarks:
	. Is sales tax added to items that are not for resale?	⊠ Yes	☐ No	□ N/A	Remarks:
	. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□No	□ N/A	Remarks:
	. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	Yes	☐ No	⊠ N/A	Remarks:
	. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□No	□ N/A	Remarks:
	. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	⊠ Yes	□No	□ N/A	Remarks:
22	. Is the CHP 264 properly authorized?	⊠ Yes	□No	□ N/A	Remarks:
	. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
	. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□No	□ N/A	Remarks:
25	Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠ Yes	□ No	□ N/A	Remarks:

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	☐ No	□ N/A	Remarks:
28. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

COMMAND INSPECTION PROGRAM

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CEPTION	US DOCL	IMFNT		

Command: BUTTONWILLOW (426)	Division: CENTRAL	Chapter: 4
Inspected by: MARIA F	AGANO, OFFICER	Dale: 11-19-08

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

	TYPE OF INSPECTION		Corrective Action F	Plan Included	
☐ Division Level ☐ Command Level		Appeal Included			
	☐ Executive Office Level		Attachments Includ	ded	
	Follow-up Required:	Forward to: CENTRAL DIVISION	Commander's Signatu		Date:
	☐ Yes	Due Date: 12-03-08	Al Ren a		11.26.08
	@hapter/linspection:	property and a second street			
	Inspector's Comments Regar	rding Innovative Practice	S:		
	Command Suggestions for St	atewide Improvement:			
-					

Inspector's Findings:

CHP 264- PETTY CASH REPLENISHMENT REQUESTS- Are being completed every other month, instead of monthly as required.

COMMAND INSPECTION PROGRAM

EXCEPTIONS DOCUMENT

Page 2

Command: BUTTONWILLOW (426)	Division: CENTRAL	Chapter: 4	
Inspected by: MARIA PAGANO, (OFFICER	Date: 11-19-08	

THE OSS. I WILL REGUEST PETTY CASH REPLENISHMENT MONTHLY.

Inspector's Comments:

Required Action

Corrective Action Plan/Timeline

Office Supervisor appraised of problem and will start submitting CHP 264's on a monthly basis when over \$10.00.

COMMAND INSPECTION PROGRAM

EXCEPTIONS DOCUMENT

Command: BUTTONWILLOW (426)	Division: CENTRAL	Chapter:	
Inspected by: MARIA PAGANO, C	OFFICER	Date: 11-19-08	

Page 3	MARIA PAGAN	O, OFFICER	11-19-08	
Appeal Process: (Appeals shall be flied within five	(5) business days of		inspection).	
Commander's Basis for Appeal:		To the second se		
s.				
Appeal Review/Decision: (This shall be the only le	evel of appeal).			
.oc				
Lead Inspector's Signature:		Date: //-/9-0	8	
Responding Commander's Signature (for appeal):		Date:		

1 of 3

Page

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4 Fiscal Controls

Command: BUTTONWILLOW (426)	Division: CENTRAL	Number:	
Evaluated by: MARIA PAGANO, C	OFFICER	Date: 11-19-08	
Assisted by: LORIE BERGER		Date: 11-19-08	

□ N/A

No

X Yes

Management Section (FMS) within five working days

following the week covered by the report?

applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION Command Level ☐ Division Level □ Voluntary Self-Inspection Office of Inspections Dale: Commander's Signature: Follow-up Required: ☐ Follow-Up Inspection 11-26 08 ☐ Yes For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: □ N/A X Yes ☐ No approving paperwork related to receiving and preparing collections? 2. Does the command have Standard Operating Remarks: □ N/A X Yes □ No Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: X Yes □ No □ N/A duties for collections received? 4. Does the command have adequate separation of Remarks: □ N/A X Yes No duties for the cash receipt process? 5. Is access to the safe and/or vault appropriately Remarks: N/A X Yes ☐ No restricted? Does a record exists which identifies who has access Remarks: □ N/A X Yes ☐ No to the safe and/or vault and when changes in access 7. Was the lock combination changed when an excess Remarks: ☐ N/A X Yes ☐ No number of employees were aware of the combination, transferred out of the Area, or no longer requires access? Is the safe securely anchored to the building? Remarks: □ N/A □ No X Yes 9. Are weekly transmittal reports prepared in Remarks: X Yes ΠNo □ N/A accordance with departmental policy? 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy,

INSPECTION PROGRAM

	11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk	⊠ Yes	□No	□ N/A	Remarks:
	Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property).	==			ē
	(3) STD 634, Absence and Additional Time Worked Report, for jury duty.				8
	(4) CHP 221, Malicious Damage Report.(5) CHP 464, Traffic Control Cost Estimate — Advance Deposit.				
L	(6) Civil subpoena.			-	
	12. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
	13. Does the command ensure the information written on the counter receipt is complete and legible?		□No	□ N/A	Remarks:
	14. Was a counter receipt issued for each witness fee deposit received?		□No	□ N/A	Remarks:
	15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?		☐ No	□ N/A	Remarks:
	16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□No	□ N/A	Remarks:
	17. Is sales tax added to items that are not for resale?	⊠ Yes	□No	□ N/A	Remarks:
	18. Are all counter receipts pre-numbered and issued in numerical sequence?		□No	□ N/A	Remarks:
	19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□No	□ N/A	Remarks:
	20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	☐ No	□ N/A	Remarks:
	21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	☐ Yes	⊠ No	□ N/A	Remarks: REQUESTS HAVE BEEN COMPLETED EVERY OTHER MONTH.
	22. Is the CHP 264 properly authorized?	⊠ Yes	□No	□ N/A	Remarks:
	23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
	24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	☐ No	□ N/A	Remarks:
	25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠ Yes	ΠNo	□ N/A	Remarks:

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	⊠ Yes	☐ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	□No	□ N/A	Remarks:
28. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the	⊠ Yes	□No	□ N/A	Remarks:

Page

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

	Division: Central	Number:	
Fort Tejon			
Evaluated by:			
D. Brooks		11/10/08	
Assisted by:		Date:	

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

	Lead Insp	ector's Signat	ure:	
TYPE OF INSPECTION				
☐ Division Level ☐ Command Level	-			
☐ Office of Inspections ☐ Voluntary Self-Inspection	112	500	æt	
Follow-up Required: ☐ Yes No ☐ Follow-Up Inspection	Command	er's Signature		Date: 11-21-58
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.			24	
 Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections? 	⊠ Yes	□No	□ N/A	Remarks:
 Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections? 	⊠ Yes	□ No	□ N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	⊠ Yes	□ No	□ N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	⊠ Yes	□No	□ N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	⊠ Yes	☐ No	□ N/A	Remarks: Locked inside evidence room.
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	⊠ Yes	□No	□ N/A	Remarks: Only commander and evidence officer have combination.
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	☐ Yes	□ No°	⊠ N/A	Remarks: Only commander and evidence officer have combination since safe was new.
8. Is the safe securely anchored to the building?	⊠ Yes	i. No	□ N/A	Remarks:
Are weekly transmittal reports prepared in accordance with departmental policy?	⊠ Yes	□ No	□ N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	⊠ Yes	□ No	□ N/A	Remarks:

INSPECTION PROGRAM

			-	
 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. Civil subpoena. 	⊠ Yes	□ No	□ N/A	Remarks: Item #1, Department has contract to remove tires for a fee. Batteries are returned to vendor as a core deposit. Used rotors are discarded at Area.
12. Is a memorandum for cash shortages prepared if necessary?13. Does the command ensure the information written on	⊠ Yes	□No	□ N/A	Remarks:
the counter receipt is complete and legible?	⊠ Yes	☐ No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	☐ Yes	⊠ No	□ N/A	Remarks: Area has made one receipt for each case, not each officer.
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	⊠Yes	□No	□ N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	☐ Yes	☐ No	⊠ N/A	Remarks: Area receives no payment for tires, batteries of rotors.
17. Is sales tax added to items that are not for resale?	Yes	□No	⊠ N/A	Remarks: No items sold at Area.
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	☐ No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□No	□ N/A	Remarks: No record of this occurring in Area.
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	☐ No	□ N/A	Remarks: No record of this occurring in Area.
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	⊠ Yes	□No	□ N/A	Remarks:
22. Is the CHP 264 properly authorized?	⊠ Yes	☐ No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□No	□ N/A	Remarks: Quarterly audits are conducted and documented.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	☐ Yes	□No	⊠ N/A	Remarks: There are no records of

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	Yes	⊠ No	□ N/A	Remarks: Amounts are maintained within limits and are secured at the front counter in a locked drawer.
28. Are all petty cash purchases under \$50?		□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	☐ No	□ N/A	Remarks: OSS is in charge of petty cash.

COMMAND INSPECTION PROGRAMEXCEPTIONS DOCUMENT

Command:	Division: Central	Chapter:4
Fort Tejon		
Inspected by:		Date:
D. Brooks		11/10/08

TYPE OF INSPECTION □ Division Level ☑ Command Level □ Executive Office Level □ Attachments Included □ Attachment	number of the inspection in the Chapt shall be routed to and its due date. The	er Inspection number. Under "Fonis document shall be utilized to	oxes as necessary, or fill in the blanks as indorward to:" enter the next level of command valuement innovative practices, suggestions be used to appeal findings. A CHP 51 Memory	vhere the document for statewide
Follow-up Required: Yes No Due Date: Due Date: Inspector's Comments Regarding Innovative Practices: N/A Command Suggestions for Statewide Improvement:	☐ Division Level ☐ Command	Level	Appeal Included	
Inspector's Comments Regarding Innovative Practices: N/A Command Suggestions for Statewide Improvement:	Follow-up Required:		Commander's Signature:	
	Inspector's Comments Regar			
N/A	Command Suggestions for St	atewide Improvement:		
	N/A			

No Significant findings or problems were discovered.

COMMAND INSPECTION PROGRAMEXCEPTIONS DOCUMENT

Page 2

Command:	Division: Central	Chapter:4
Fort Tejon	H	
Inspected by:		Date:
D. Brooks		11/10/08

Commander's Response:		
N/A		
	,	18
Inspector's Comments:		
N/A		
Required Action		and the same of th
Corrective Action Plan/Timeline		(1

N/A

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 3

Command:	Division: Central	Chapter:4
Fort Tejon		
Inspected by:	11	Date:
D. Brooks		11/10/08

Appeal Process:	(Appeals shall be filed	d within five (5) busin	ess days of the co	empleted chapter insp	pection).
Commander's Ba	sis for Appeal:			******	
N/A		,			
					363
			71		
Appeal Review/De	ecision: (This shall h	on the only level of an	nneal)		
Appear Neview/De	CISION. (This Shan b		pearl.		
N/A					
			•		
	2				
ead Inspector's Signature	all.		Da	11-10-08	
Responding Commander's S	ignature (for appeal):		Da	te:	

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STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command:	Division:	Number:
Hanford Area	Central	
Evaluated by:		Date:
Doug Puder, ID 10045		10/23/2008
Assisted by:		Date:
Cynthia Gonzale	es, ID A05589	10/23/2008

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION	L	_ead Inspe	ctor's Signati	ure:	
☐ Division Level	el	1 10	in (), QL	2 , LT
☐ Office of Inspections ☐ Voluntary Self-	Inspection	- 100		,,,,,,	
Follow-up Required: Yes No Follow-Up In		Commande	er's Signature	puli	Date: 10/23/2008
For applicable policies, refer to State Administr Manual (SAM), HPM 11.1, Chapter 4, and HPM Chapter 2.	/ 11.2,				
 Is management actively involved in reviewir approving paperwork related to receiving ar preparing collections? 		☑ Yes	☐ No	□ N/A	Remarks:
 Does the command have Standard Operating Procedures (SOP) to provide necessary guited for overall management and accountability of receiving and preparing collections? 	delines 📗	☑ Yes	□ No	□ N/A	Remarks: Chapter 8, Section 8.1 E, and Chapter 13
3. Does the command have adequate separati duties for collections received?		☑ Yes	☐ No	□ N/A	Remarks: OA counts money nightly and OSS I sends weekly transmittal
4. Does the command have adequate separati duties for the cash receipt process?		Yes	☐ No	□ N/A	Remarks: OA counts money nightly and OSS I sends weekly transmittal
5. Is access to the safe and/or vault appropriat restricted?		Yes	☐ No	⊠ N/A	Remarks: Area does not have a safe or vault.
6. Does a record exists which identifies who hat to the safe and/or vault and when changes in occur?] Yes	□No	⊠ N/A	Remarks:
7. Was the lock combination changed when an number of employees were aware of the combination, transferred out of the Area, or requires access?] Yes	□ No	[X] N/A	Remarks:
8. Is the safe securely anchored to the building	?] Yes	□No	□ N/A	Remarks:
Are weekly transmittal reports prepared in accordance with departmental policy?] Yes	□No	□ N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Management Section (FMS) within five works following the week several by the report?] Yes	□No	□ N/A	Remarks:

INSPECTION PROGRAM

Does the command submit the following forms with the weekly transmittal when applicable?		□No	□ N/A	Remarks:
(1) CHP 265, Sale of Discarded Tires/Junk		_		
Batteries/Used Rotors.		1	1	
(2) CHP 36, Evidence/Property Receipt/Report				
(Unclaimed Property).				
(3) STD 634, Absence and Additional Time Worked		· ·		
Report, for jury duty.	1			1
(4) CHP 221, Malicious Damage Report.				
(5) CHP 464, Traffic Control Cost Estimate –		1		
Advance Deposit. N/A				1
(6) Civil subpoena.				Demarks Area has not supplied to
12. Is a memorandum for cash shortages prepared if necessary?			De NIZA	Remarks: Area has not experienced a cash shortage.
13. Does the command ensure the information written on	Yes	□ No	M N/A	
the counter receipt is complete and legible?	N/V	☐ NI=	□ NI/A	Remarks:
14. Was a counter receipt is complete and regione?	☑ Yes	□ No	□ N/A	
deposit received?	✓ Yes	□No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie,	IN TES	1140	I IN/A	
wide-load, and special event detail(s)?	Yes	□No	Ø N/A	Remarks:
16. Was each counter receipt issued for each sale,	103	LINO	NA IAN	
including the sale of discarded tires, junk batteries,	✓ Yes	□No	□ N/A	Remarks:
used rotors, and other cash received?				
17. Is sales tax added to items that are not for resale?			1	Remarks: For the purchase of School
	☑ Yes	□No	□ N/A	Bus Manuals.
18. Are all counter receipts pre-numbered and issued in				
numerical sequence?	✓ Yes	☐ No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates				
between field commands reported on a CHP 266A,	X Yes	☐ No	□ N/A	Remarks:
Credit Memo - Non- Equipment?				
20. Is the STD 439, Disbursement Voucher, properly				Remarks: Original receipts, with
authorized and completed to support expenditure?	☐ Yes	☐ No	☑ N/A	complete vendor information, is sent
21. Are the CHP 264, Petty Cash Replenishment				Remarks: Petty cash is usually only replenished twice each year due to
Requests, completed at least monthly if over \$10.00,	☐ Yes	Ø No	□ N/A	extremely low volume of petty cash
quarterly if under \$10.00, and on June 30 of each				purchases
fiscal year?				
22. Is the CHP 264 properly authorized?	1821			Remarks:
23. Doos the total amount of each receive as heard and	✓ Yes	☐ No	□ N/A	
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and	M Vaa			Remarks:
change funds?	⊠ Yes	☐ No	□ N/A	
24. Is there documentation to support periodic reviews of				Remarks: Periodic audits are
petty cash and change funds performed by the	▼Yes	□No		performed and documented on
commander or designated person?	1 L L L L L L L L L L L L L L L L L L L			memorandums (on file locally).
25. Are overages and shortages of the petty cash				Remarks: Area has not experienced
funds reported to Fiscal Management Section?	□Yes	П No	I⊠ N/A	an overage or a shortage.

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	Yes	☐ No	⊠ N/A	Remarks: Our balances are maintained at significantly lower levels.
28. Are all petty cash purchases under \$50?	✓ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	Yes	∭ No	□ N/A	Remarks: The fund custodian has demonstrated a sound knowledge of policy including prohibited items.
30. Did the command circumvent the dollar limitation by splitting the purchase?	Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠Yes	□No	□ N/A	Remarks: A copy of the memorandum designating fund custodian is on file locally.

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Command:	Division:	Chapter:
Hanford Area	Central Division	4 – Fiscal Controls
Inspected by:		Date:
Doug Puder, ID	10045	10/23/2008

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

additional space is required.	pans, and		iddiii ilidy bo docd ii
TYPE OF INSPECTION		Corrective Action Plan Included	
☐ Division Level ☑ Command	Level	Appeal Included	
Executive Office Level		Attachments Included	
Follow-up Required:	Forward to:	Commander's Signature:	Date:
☐ Yes 💆 No	Due Date:	Dong Fulle, IT.	10/23/2008
Chapter Inspection:			· 生物 的 标 / 所证。
Inspector's Comments Regar	rding Innovative Practice	S:	(人名西斯) 医多种类
None identified.			

Command Suggestions for Statewide Improvement:

The forms provided for this evaluation, as well as the instructions for completing these forms, are not adequate to ensure a uniform review of this subject has been conducted. As currently written, the instructions for completing this form allow for responses which are far too subjective to provide a meaningful evaluation of all commands.

The instructions for each item to be reviewed should be sufficiently expanded so as to make them very specific, comprehensive and easy for the Inspector to understand. The instructions should list exactly which documents or processes need to be examined, they should list specifically what the Inspector should be looking for, and they should provide solid examples of what is appropriate and what isn't appropriate. The instructions should be written in sufficient detail so as to make the inspection forms "stand alone" documents. References to other publications (i.e., SAM manual, Government Code, Department policy, etc.,) may be provided to answer obscure questions that may arise. However, an Inspector should definitely not be required to reference these types of sources on a routine basis in order to complete the inspection forms.

Inspector's Findings:		****	

Procedures are in compliance with Department policy.

COMMAND INSPECTION PROGRAMEXCEPTIONS DOCUMENT

Page 2

Command:	Chapter:
Hanford Area	4 - Fiscal Controls
Inspected by:	Date:
Doug Puder, ID	10/23/2008

Communicial Singsponse	Command	er's	Res	ponse
------------------------	---------	------	-----	-------

Concur with Inspector's findings.

Inspector's Comments:

N/A

Required Action

Corrective Action Plan/Timeline

N/A

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 3

Command: Division: Hanford Area Central Division		Chapter:
		4 – Fiscal Controls
Inspected by:	Date:	
Doug Puder, ID	10/23/2008	

Appeal Process: (Appeals shall be filed within five (5) business	s days of the completed chapter inspection).	Complete States
Commander's Basis for Appeal:		
N/A		
N/A		
	¥0	
A	30.00	
Appeal Review/Decision: (This shall be the only level of appeal	al).	
<u> </u>		
ead Inspector's Signature:	I Day	
(Daen Day ld,	Date: 10/23/2008	989
esponding Commander's Signature (for appeal):	Date:	

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STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command:	Division:	Number:
Madera	Central	450
Evaluated by:	Date:	
Lieutenant D.	12/22/2008	
Assisted by:	Date:	

applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION □ Command Level ☐ Division Level □ Voluntary Self-Inspection Office of Inspections Commander's Signature: Date: Follow-up Required: Follow-Up Inspection ⊠ No ☐ Yes 12/22/08 For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: X Yes ☐ No □ N/A approving paperwork related to receiving and preparing collections? 2. Does the command have Standard Operating Remarks: Command refers to Policy □ N/A Procedures (SOP) to provide necessary guidelines ☐ Yes ⋈ No outlined in HPM 11.1 for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: □ N/A X Yes ΠNo duties for collections received? 4. Does the command have adequate separation of Remarks: X Yes ☐ No N/A duties for the cash receipt process? 5. Is access to the safe and/or vault appropriately Remarks: No safe or vault. Secured X Yes □ No □ N/A restricted? desk. 6. Does a record exists which identifies who has access Remarks: Yes □ No X N/A to the safe and/or vault and when changes in access occur? Was the lock combination changed when an excess Remarks: X N/A number of employees were aware of the ☐ Yes □ No combination, transferred out of the Area, or no longer requires access? 8. Is the safe securely anchored to the building? Remarks: □ No N/A ☐ Yes 9. Are weekly transmittal reports prepared in Remarks: Yes No □ N/A accordance with departmental policy? 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks: X Yes No □ N/A Management Section (FMS) within five working days

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy,

following the week covered by the report?

INSPECTION PROGRAM

with the (1) CHI Batt (2) CHI (Un (3) STI Rep (4) CHI (5) CHI Adv (6) Civi	ne command submit the following forms be weekly transmittal when applicable? P 265, Sale of Discarded Tires/Junk steries/Used Rotors. P 36, Evidence/Property Receipt/Report claimed Property). D 634, Absence and Additional Time Worked port, for jury duty. P 221, Malicious Damage Report. P 464, Traffic Control Cost Estimate — ance Deposit. I subpoena.	⊠ Yes	□No	□ N/A	Remarks:
necessa	norandum for cash shortages prepared if ary?	⊠ Yes	□ No	□ N/A	Remarks:
the cour	e command ensure the information written on the receipt is complete and legible?	⊠ Yes	□ No	□ N/A	Remarks:
deposit r		⊠ Yes	□No	□ N/A	Remarks:
wide-loa	ounter receipt issued for each movie, d, and special event detail(s)?	☐ Yes	□ No	⊠ N/A	Remarks:
including	ch counter receipt issued for each sale, the sale of discarded tires, junk batteries, ors, and other cash received?	□Yes	□ No	⊠ N/A	Remarks:
17. Is sales	tax added to items that are not for resale?	Yes	□No	⊠ N/A	Remarks:
numerica	ounter receipts pre-numbered and issued in all sequence?	⊠ Yes	□No	□ N/A	Remarks:
between	nsfers of counter receipt books/certificates field commands reported on a CHP 266A, emo - Non- Equipment?	☐ Yes	□ No	⊠ N/A	Remarks:
20. Is the ST authorize	D 439, Disbursement Voucher, properly ed and completed to support expenditure?	⊠ Yes	□No	□ N/A	Remarks:
Requests	CHP 264, Petty Cash Replenishment s, completed at least monthly if over \$10.00, if under \$10.00, and on June 30 of each ar?	⊠ Yes	□ No	□ N/A	Remarks:
	HP 264 properly authorized?	⊠ Yes	□ No	□ N/A	Remarks:
receipts i change f	total amount of cash, receipts on hand, and in transit equal the total of petty cash and unds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there command	documentation to support periodic reviews of hand change funds performed by the der or designated person?	⊠ Yes	□No	□ N/A	Remarks:
25. Are overa	ages and shortages of the petty cash ported to Fiscal Management Section?	⊠ Yes	□No	□ N/A	Remarks:

INSPECTION PROGRAM

	26.	Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	⊠ No	□ N/A	Remarks:
	27.	Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	☐ Yes	☐ No	⊠ N/A	Remarks:
-	28.	Are all petty cash purchases under \$50?	⊠ Yes	☐ No	□ N/A	Remarks:
	29.	Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
		Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
	31.	Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command:	Division:	Number:
Mariposa	Central	455-08-001
Evaluated by:		Date:
Sergeant Lance Berns		12/15/08
Assisted by: OSS-1 Carrie Smith		Date: 12/15/08

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION □ Command Level ☐ Division Level □ Voluntary Self-Inspection Office of Inspections Date: Commander's Signature Follow-up Required: Follow-Up Inspection [™] No ☐ Yes 12.29.08 For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2. Chapter 2. 1. Is management actively involved in reviewing and Remarks: □ N/A X Yes □ No approving paperwork related to receiving and preparing collections? 2. Does the command have Standard Operating Remarks: ☐ No □ N/A Procedures (SOP) to provide necessary guidelines ⊠ Yes for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: □ N/A ✓ Yes □ No duties for collections received? 4. Does the command have adequate separation of Remarks: X Yes □No □ N/A duties for the cash receipt process? 5. Is access to the safe and/or vault appropriately Remarks: The Mariposa Area does ⊠ N/A Yes □No restricted? not currently have a safe and/or vault. Does a record exists which identifies who has access Remarks: □ No ⊠ N/A ☐ Yes to the safe and/or vault and when changes in access occur? Was the lock combination changed when an excess Remarks: ⊠ N/A number of employees were aware of the ☐ Yes ☐ No combination, transferred out of the Area, or no longer requires access? 8. Is the safe securely anchored to the building? Remarks: ⊠ N/A □ No ☐ Yes 9. Are weekly transmittal reports prepared in Remarks: ☐ No □ N/A Yes accordance with departmental policy? 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks: ☐ No □ N/A X Yes Management Section (FMS) within five working days

following the week covered by the report?

INSPECTION PROGRAM

 11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. 	⊠ Yes	□No	□ N/A	Remarks:
(2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property).				
(3) STD 634, Absence and Additional Time Worked Report, for jury duty.				
(4) CHP 221, Malicious Damage Report.(5) CHP 464, Traffic Control Cost Estimate –				
Advance Deposit. (6) Civil subpoena.				
12. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?		□No	□ N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□ No	□ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	⊠ Yes	□No	□ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□ No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	☐ Yes	□ No	⊠ N/A	Remarks: There are no transfers between field commands on record. If a transfer is need, it will be reported on a CHP 266A as required.
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□ No	□ N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	⊠ Yes	□ No	□ N/A	Remarks:
22. Is the CHP 264 properly authorized?	⊠ Yes	□ No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks: Petty cash at \$200.00. Change fund at \$31.20, with receipts verifying the additions.
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□ No	□ N/A	Remarks: An Area level audit is conducted quarterly and/or when the need arises, and is documented appropriately.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠ Yes	□No	□ N/A	Remarks:

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	□ No	□ N/A	Remarks: The change fund is secured in a locked drawer. The petty cash fund in secured in a locked money chest, and secured in a separate locked drawer from the change fund. Access is limited to persons designated by the Area Commander.
28. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks: OSS-1 Carrie Smith

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Command:	Division:	Chapter:	
Mariposa	Central	Four (4)	
Inspected by: Sgt. Lance Berns, #15244		Date: 12/15/2008	

Page 1 of 3

	Inspection docume	on number. Under "Forw ent shall be utilized to do	ard to:" enter the nex cument innovative pra		
TYPE OF INSPECTION Division Level Command L Executive Office Level	evel	Total hours expende inspection: Three (3) hours.	d on the	☐ Corrective Action Plan Included ☐ Attachments Included	
Follow-up Required:	Forwa	rd to: ate: 03/31/2009			
Chapter Inspection: Inspector's Comments Regarding Innovative Practices: None.					
Command Suggestions for St	tatewio	de Improvement:			
Having each Area develop a tr proper procedure on the collect				or to educate all sergeants the basis.	
Inspector's Findings:					
Proper procedures are being f	ollowe	d.			
Commander's Response: ⊠	Concu	ır or □ Do Not Cor	ncur (Do Not Cond	cur shall document basis for response)	

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

None.

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 2 of 3

Command:	Division:	Chapter:	
Mariposa	Central	Four (4)	
Inspected by: Sgt. Lance B	erns, #15244	Date: 12/15/2008	

Required Action	Nach State Markey
One was adding Andrew Dr. Co.	V-
Corrective Action Plan/Timeline	

None

Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE	O8/14/2009
	INSPECTOR'S SIGNATURE LANGE BELLINS, SG1.	DATE 08/14/2009
☐ Reviewer discussed this report with employee ☐ Do not concur	REVIEWER'S SIGNATURE SCOTT	C) 8/14/2009

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 3 of 3

Command:	Division:	Chapter:
Mariposa	Central	Four (4)
Inspected by:		Date:
Sgt. Lance Berns, #15244		12/15/2008

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Los Banos	Division: Central	Number:
Evaluated by: W. B. Nation		Date: 12/15/08
Assisted by: Jill Briozo		Date: 12/15/08

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF	INSPECTION		Lead insp	ectors Signal	ure:		
Di	vision Level	☐ Command Level					
☐ Of	fice of Inspections	☐ Voluntary Self-Inspection					
F	ollow-up Required:	7	Command	ler's Signature	9:		Date:
] Yes ⊠ No	Follow-Up Inspection	12/15/08				
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.							
1.	approving paperwork rel preparing collections?		⊠ Yes	□No	□ N/A	Remarks:	
Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?				□ No	□ N/A	Remarks:	
Does the command have adequate separation of duties for collections received?				☐ No	□ N/A	Remarks:	
Does the command have adequate separation of duties for the cash receipt process?				□No	□ N/A	Remarks:	
Is access to the safe and/or vault appropriately restricted?			☐ Yes	□No	⊠ N/A	Remarks: Area is not equipped with a safe.	
6.	6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?			□No	⊠ N/A	Remarks;	(60)
7.	number of employees we combination, transferred requires access?	out of the Area, or no longer	☐ Yes	□ No	⊠ N/A	Remarks:	
8.	Is the safe securely anch	ored to the building?	☐Yes	□No	⊠ N/A	Remarks:	
9.	Are weekly transmittal repactordance with departm		⊠ Yes	□No	□ N/A	Remarks:	
10.		eport(s) submitted to Fiscal IS) within five working days	⊠ Yes	□ No	□ N/A	Remarks:	

INSPECTION PROGRAM

	 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. Civil subpoena. 	⊠ Yes	□No	□ N/A	Remarks:
	12. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
	13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□ No	□ N/A	Remarks:
	14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□No	□ N/A	Remarks:
	15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	☐ Yes	□No	⊠ N/A	Remarks:
	16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□ No	□ N/A	Remarks:
	17. Is sales tax added to items that are not for resale?	⊠ Yes	☐ No	□ N/A	Remarks:
	18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□ No	□ N/A	Remarks:
	19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□No	□ N/A	Remarks:
-1-11	20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	☐ No	□ N/A	Remarks:
	21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	⊠ Yes	□No	□ N/A	Remarks:
000014	22. Is the CHP 264 properly authorized?	⊠ Yes	□ No	□ N/A	Remarks:
	23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□ No	□ N/A	Remarks:
	24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□ No	□ N/A	Remarks:
	25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠Yes	□No	□ N/A	Remarks:

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STATE OF CALÌFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	□No	□ N/A	Remarks:
28. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	П No	□ N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Chowchilla River Inspection Facility	Division: Central	Number: 464
Evaluated by :P. E. Spe	ers, Sergeant 9724	Date: 12/18/08
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION □ Command Level Division Level □ Voluntary Self-Inspection Office of Inspections Date: Commanden's Signature: Follow-up Required: 12/29/08 Follow-Up Inspection ⊠ No ☐ Yes For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: □ N/A ✓ Yes □ No approving paperwork related to receiving and preparing collections? 2. Does the command have Standard Operating Remarks: Guidelines are per HPM ☐ Yes ⊠ No □ N/A Procedures (SOP) to provide necessary guidelines 11.1, HPM 11.2, and SAM for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: □ N/A ⊠ Yes ☐ No duties for collections received? 4. Does the command have adequate separation of Remarks: □ N/A □ No ✓ Yes duties for the cash receipt process? 5. Is access to the safe and/or vault appropriately Remarks: ☐ Yes ☐ No N/A restricted? 6. Does a record exists which identifies who has access Remarks: ⊠ N/A ☐ No ☐ Yes to the safe and/or vault and when changes in access 7. Was the lock combination changed when an excess Remarks: ⊠ N/A □ No ☐ Yes number of employees were aware of the combination, transferred out of the Area, or no longer requires access? 8. Is the safe securely anchored to the building? Remarks: ☐ No ⊠ N/A Yes 9. Are weekly transmittal reports prepared in Remarks: □ N/A ✓ Yes ☐ No accordance with departmental policy? 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks: ☐ No □ N/A Yes Management Section (FMS) within five working days

following the week covered by the report?

INSPECTION PROGRAM

 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. Civil subpoena. 	⊠ Yes	□No	□ N/A	Remarks: (1) Merced Area maintains fleet and vehicle parts. (2) Property is sent to Merced Area for safe keeping and disposal when necessary. (4) This has not been an issue. (5) This has not been an issue.
12. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	☐ Yes	□No	⊠ N/A	Remarks: These are handled at Division.
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□No	□ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	☐ Yes	⊠ No	□ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□ No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□ No	□ N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	☐Yes	□No	⊠ N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	☐ Yes	⊠ No	□ N/A	Remarks: No use of funds for the previous year.
22. Is the CHP 264 properly authorized?	Yes	□No	⊠ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□No	□ N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	☐ Yes	□No	⊠ N/A	Remarks: A shortage has not occurred.

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	□No	⊠ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	□No	□ N/A	Remarks: Area uses a lockbox secured in a locked file cabinet.
28. Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

command: Division: Central River I.F		Four				
Inspected by: P.E.S	peers, Sergeant 9724	Date:12/18/2008				

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lage late			
number of the inspection in the Chapter	Inspection	on number. Under "Forward to:" enter to ant shall be utilized to document innovativ	or fill in the blanks as indicated. Enter the chapter enext level of command where the document be practices, suggestions for statewide by be used if additional space is required.
TYPE OF INSPECTION Division Level Command L Executive Office Level	.evel	Total hours expended on the inspection: 2	☐ Corrective Action Plan Included ☐ Attachments Included
Follow-up Required:	Divisio	rd to: Central on Pate: 06/16/2009	
Chapter Inspection: Four			
Inspector's Comments Regar None	ding li	nnovative Practices:	
Command Suggestions for S	tatewi	de Improvement:	
None			
Inspector's Findings:			
The inspection concluded conducted within Departr	the F nent F	iscal Program at the Chowchil olicy and Procedures.	a River Inspection Facility is being
Commander's Response:	Conci	ur or □ Do Not Concur (Do Not	Concur shall document basis for response)
Communication of the specification [2]			

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 2 of 3

Command: Division: Chapter: Four River I.F

Inspected by: P.E Speers, Sergeant 9724

Division: Chapter: Four Dute: 12/18/2008

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 3 of 3

Command:	Division:	Chapter:
Chowchilla River I.F	Central	Four
Tallings of Africa (2010) (21)	peers, Sergeant 9724	Date:12/18/2008

		حييت
Required Action - N/A		
Corrective Action Plan/	Timeline – N/A	
Corrective Action Plan/	Timeline – N/A	

Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE ACTING D. R. C. Guner	DATE 12/29/08
COSTR IN C. I. C.	INSPECTOR'S SIGNATURE	12-19-e8
Reviewer discussed this report with employee	REVIEWER'S SIGNATURE	DATE

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Modesto (465)	Division: Central (401)	Number:		
Evaluated by: Captain L. Duncan, 13406		Date: 12.17.08		
Assisted by: OSS1 H. Koelmans, A6008		Date: 12.17.08		

applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected. Lead Inspector's Signature: TYPE OF INSPECTION ☐ Division Level Command Level 12.17.08 ☐ Office of Inspections □ Voluntary Self-Inspection Date: Commander's Signature: Follow-up Required: Follow-Up Inspection ⊠ No Yes 12.17,08 For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. 1. Is management actively involved in reviewing and Remarks: X Yes ☐ No □ N/A approving paperwork related to receiving and preparing collections? 2. Does the command have Standard Operating Remarks: The guidelines articulated ☐ Yes X No □ N/A Procedures (SOP) to provide necessary guidelines in HPM 11.2 are followed. for overall management and accountability of receiving and preparing collections? 3. Does the command have adequate separation of Remarks: Yes No □ N/A duties for collections received? 4. Does the command have adequate separation of Remarks: □ No N/A duties for the cash receipt process? Is access to the safe and/or vault appropriately Remarks: The Modesto Area has a □ N/A X Yes □ No restricted? lockbox, which is secured in a locked filing cabinet. Does a record exists which identifies who has access Remarks: X No □ N/A Yes to the safe and/or vault and when changes in access occur? 7. Was the lock combination changed when an excess Remarks: The lockbox utilizes a key N/A Yes No number of employees were aware of the and no employees have transferred combination, transferred out of the Area, or no longer who have had access to the lockbox requires access? key. Is the safe securely anchored to the building? Remarks: ☐ Yes No No N/A 9. Are weekly transmittal reports prepared in Remarks: X Yes □ N/A No accordance with departmental policy? 10. Is the weekly transmittal report(s) submitted to Fiscal Remarks: □ N/A X Yes No Management Section (FMS) within five working days

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy,

following the week covered by the report?

INSPECTION PROGRAM

11. Does the command submit the following forms with the weekly transmittal when applicable?	⊠ Yes	□No	□ N/A	Remarks:
(1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors.(2) CHP 36, Evidence/Property Receipt/Report				31sp
(Unclaimed Property).(3) STD 634, Absence and Additional Time Worked				
Report, for jury duty. (4) CHP 221, Malicious Damage Report.				
(5) CHP 464, Traffic Control Cost Estimate – Advance Deposit.				
(6) Civil subpoena.			 	
12. Is a memorandum for cash shortages prepared if necessary?	☐ Yes	□No	⊠ N/A	Remarks: Has not occurred.
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□ No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□ No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	⊠ Yes	□ No	□ N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□No	□ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	⊠ Yes	□ No	□ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	☐ Yes	□No	⊠ N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□ No	□ N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	☐ Yes	⊠ No	□ N/A	Remarks: Completed bimonthly.
22. Is the CHP 264 properly authorized?	⊠ Yes	□ No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□ No	□ N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	☐ Yes .	□ No	⊠ N/A	Remarks: Has not occurred.

3 of 3

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

26	. Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	⊠ No	□ N/A	Remarks
27	Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	□No	□ N/A	Remarks
28.	Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29.	Is petty cash used to purchase prohibited items?	☐ Yes	⊠ No	□ N/A	Remarks:
30.	Did the command circumvent the dollar limitation by splitting the purchase?	☐ Yes	⊠ No	□ N/A	Remarks:
31.	Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command:	Division:	Number:
Porterville	Central	481
Evaluated by:		Date:
Sgt. D. Giefer		11-04-2008
Assisted by:		Date:
OSSI L. Shiers		11-04-2008

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statues, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPL OF INSPECTION	Lead Inspe	ector's Signatu	ire:	
☐ Division Level ☐ Command Level		J-	\bigcap	
☐ Office of Inspections ☐ Voluntary Self-Inspection		.12.	4-	
Follow-up Required: Yes No Follow-Up Inspection	Command	er's Signature	Nick	Date: 12/30/2008
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
 Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections? 	⊠ Yes	☐ No	□ N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	⊠ Yes	□No	□ N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?		□No	□ N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?		□No	□ N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	☐ Yes	□No	⊠ N/A	Remarks: Refer to Exceptions
6. Does a record exists which identifies who has access to the safe and/or vault and when changes in access occur?	☐ Yes	□No	⊠ N/A	Remarks: Refer to Exceptions
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	Yes	□ No	⊠ N/A	Remarks: Refer to Exceptions
8. Is the safe securely anchored to the building?	∕ ☐ Yes	□No	⊠ N/A	Remarks: Refer to Exceptions
Are weekly transmittal reports prepared in accordance with departmental policy?		□No	□ N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	⊠ Yes	□ No	□ N/A	Remarks:

INSPECTION PROGRAM

 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. Civil subpoena. 	⊠ Yes	□ No	□ N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	⊠ Yes	□No	□ N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	⊠ Yes	□No	□ N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	☐ No	□ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	⊠ Yes	□No	□ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	⊠ Yes	□No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	⊠ Yes	□No	□ N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□No	□ N/A	Remarks: Refer to Exceptions
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	☐ Yes	⊠ No	□ N/A	Remarks: Refer to Exceptions
22. Is the CHP 264 properly authorized?	⊠ Yes	□No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	⊠ Yes	□No	□ N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠ Yes	□No	□ N/A	Remarks:

3 of 3

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

26	. Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	⊠ No	□ N/A	Remarks:
27	. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	⊠ Yes	☐ No	□ N/A	Remarks:
28	Are all petty cash purchases under \$50?	⊠ Yes	□No	□ N/A	Remarks:
29	Is petty cash used to purchase prohibited items?	☐Yes	⊠ No	□ N/A	Remarks:
30.	Did the command circumvent the dollar limitation by splitting the purchase?	☐Yes	⊠ No	□ N/A	Remarks:
31.	Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks: Refer to Exceptions

INSPECTION PROGRAM Chapter 4 Fiscal Constraints Exceptions

The Chapter 4 Inspection was completed by Sergeant D. Giefer with the assistance of Office Services Supervisor I (OSSI) L. Shiers. Exceptions of the following items were noted during the inspection:

- 5, 6, 7. and 8. are not applicable as Porterville Area currently does not have a safe and/or vault.
- 20. Porterville Area has not had a need to complete a STD 439, *Disbursement Voucher*, within the past five years.
- 21. OSSI Shiers was not aware that the CHP 265, *Petty Cash Replenishment Requests*, were required to be completed monthly if over \$10.00.
- 31. OSSI Shiers has been designated as the petty cash custodian by the commander.

CORRECTIVE ACTION

OSSI Shiers will complete a CHP 265, *Petty Cash Replenishment Requests*, monthly if requests exceed \$10.00.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Command: Coalinga Area	Division: Central	Number: 495	71
Evaluated by: R. Brunell, Serg	eant, ID 14612	Date: 12/13/08	i e
Assisted by:		Date:	

INSTRUCTIONS: Answer individual applicable legal statues, or deficien discrepancies and/or deficiencies struthermore, the memorandum shathe "Follow-up Inspection" box shall	cies noted in the inspections shall hall be documented on an Except Il include any follow-up and/or col	be commer ions Docum rective actio	nted on via t ent and add on(s) taken.	ressed to t If this form	ks section. / he next level	of command.
TYPE OF INSPECTION		Lead Inspe	ector's Signati	ure:		
	☐ Command Level					
Division Level	□ Command Lever	1	ä	0		
Office of Inspections	☐ Voluntary Self-Inspection	PH	7 BN			I Date:
Follow-up Required:	Follow-Up Inspection	Commande	er's Signature			Date: 12/22/08
For applicable policies, refer t Manual (SAM), HPM 11.1, Ch Chapter 2.	o State Administrative apter 4, and HPM 11.2,			·		
	involved in reviewing and attend to receiving and	⊠ Yes	□ No	□ N/A	Remarks:	*
2. Does the command have	vide necessary guidelines and accountability of	☐ Yes	⊠ No	□ N/A	Remarks:	
Does the command have duties for collections received.	adequate separation of	⊠ Yes	☐ No	□ N/A	Remarks:	
Does the command have duties for the cash receipt	adequate separation of	⊠ Yes	□ No	□ N/A	Remarks:	31-27-3-1
5. Is access to the safe and restricted?	or vault appropriately	⊠ Yes	□ No	□ N/A	Remarks:	¥.
6. Does a record exist whic to the safe and/or vault a occur?	n identifies who has access nd when changes in access	☐ Yes	⊠ No	□ N/A	Remarks:	
7. Was the lock combination number of employees we	n changed when an excess ere aware of the out of the Area, or no longer	☐ Yes	□ No	⊠ N/A	Remarks:	
8. Is the safe securely anch	ored to the building?	☐ Yes	□No	⊠ N/A	Remarks:	
Are weekly transmittal re accordance with departm		⊠ Yes	□ No	□ N/A	Remarks: W exceptions.	Vith a few rare
10. Is the weekly transmittal of Management Section (FM) following the week covers	1S) within five working days	⊠ Yes	□ No	□ N/A	Remarks: C	one exception was found, , , , , , , , , , , , , , , , , , ,

INSPECTION PROGRAM

 Does the command submit the following forms with the weekly transmittal when applicable? CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). STD 634, Absence and Additional Time Worked Report, for jury duty. CHP 221, Malicious Damage Report. CHP 464, Traffic Control Cost Estimate – Advance Deposit. 	∑ Yes	□ No	□ N/A	Remarks: These forms are submitted to headquarters, however, copies are not always attached in the Area's files.
(6) Civil subpoena. 12. Is a memorandum for cash shortages prepared if necessary?	☐ Yes	□No	⊠ N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	⊠ Yes	□ No	□ N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	⊠ Yes	□No	□ N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	☐ Yes	□No	⊠ N/A	Remarks:
16. Was a counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	⊠ Yes	□No	□ N/A	Remarks:
17. Is sales tax added to items that are not for resale?	⊠ Yes	□No	□ N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	☐ Yes	⊠ No	□ N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	☐ Yes	□ No	⊠ N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	⊠ Yes	□ No	□ N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	☐ Yes	⊠ No	□ N/A	Remarks: The CHP 264's were usually completed on a quarterly basis.
22. Is the CHP 264 properly authorized?	⊠ Yes	□ No	□ N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	⊠ Yes	□No	□ N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	☐ Yes	⊠ No	□ N/A	Remarks: Not on a quarterly basis.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	⊠Yes	□No	□ N/A	Remarks:

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STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	☐ Yes	⊠ No	□ N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	☐.Yes	□ No	⊠ N/A	Remarks:
28. Are all petty cash purchases under \$50?	⊠ Yes	□ No	□ N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	Yes	⊠ No	□ N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	Yes	⊠ No	□ N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	⊠ Yes	□No	□ N/A	Remarks:

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Command: Coalinga Area	Division: Central	Chapter:	
Inspected by: R. Brunell, Serg		Date: 12/13/08	

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

improvement, identified deficien additional space is required.	cies, corrective action plans, and	d may be used to appeal findings. A CHP	51 Memorandum ma	y be used if
TYPE OF INSPECTION	AND THE STATE OF T	☐ Corrective Action Plan Incl	uded	
☐ Division Level ☒ Comm	nand Level	Appeal Included		
☐ Executive Office Level		☐ Attachments Included		
Follow-up Required:	Forward to:	Commander's Signature:	// Date:	7.
⊠ Yes □ No	Due Date:			
Chapter linspection				
Inspector's Comments R	egarding Innovative Pra	ctices:		
None Identified.			* *	
			.80	to
		- III		
		2		
Command Suggestions for	or Statewide Improveme	ent:		96
				8
6				8
		8		
*		1 6 5		
		*		526

Coalinga Area's Collections and Petty Cash files were reviewed and the following items and/or discrepancies were noted:

 The Area's standard operating procedures (SOP) assigns responsibility for sales of traffic collisions to the Office Assistant. Otherwise, the SOP lacks comprehensive guidelines for the overall management and accountability of receiving and processing collections.

Inspector's Findings:

COMMAND INSPECTION PROGRAM

EXCEPTIONS DOCUMENT

Page 2

Command: Coalinga Area	Division: Central	Chapter:
Inspected by: R. Brunell, Serg	eant, ID 14612	Date: 12/13/08

Inspector's Findings (continue

- With respect to the separation of duties for collections, the command has only two clerical personnel. The Office Assistant is primarily responsible for receiving collections and the Office Supervisor is primarily responsible for auditing the collection fund and preparing the weekly transmittal. Since there are only two personnel involved in the collection process they are also each other's back-up. As a result, there are times when collections are received, audited, and transmitted by the same person. This is deemed appropriate under the circumstances, and the records are consistently reviewed and approved by management.
- No record was located which identifies whom has access to the Area's cash funds and when changes in access occur.
- Weekly transmittal reports contain occasional errors and/or omissions such as no preparer's signature or incorrect dates.
- The command submits supporting documents with transmittals as identified in question #11, however, they are not always attached to the copy filed at Area. These supporting documents should be kept locally.
- There are approximately ten instances over the past four years when counter receipt numbers appear to be skipped or issued out of sequence. Only one such instance was identified in 2008.
- The CHP 264, Petty Cash Replenishment Requests, have not been completed on a monthly basis. Almost all CHP 264's contain between two and four months of activity, and nearly every month exceeds \$10.00.
- With regard to documentation to support periodic reviews of the Petty Cash fund, there is no record of quarterly audits for the preceding three years. Annual fund confirmation memorandums are filed with the CHP 264's.

Commander's Response:			
	ia.		
Concur with Inspector's findings.			
*			
Inspector's Comments:		ALL	

None.

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 3

Command: Coalinga Area	Division: Central	Chapter:	
Inspected by: R. Brunell, Sergeant, ID 14612		Date: 12/13/08	

Populiced Action Protection	
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Corrective Action Plan/Timeline	

The inspector's findings will be formally presented to all involved personnel in order to ensure compliance with Department policy governing the collection fund and the petty cash fund. The aim of the presentation will be to identify deficiencies, impart knowledge, and prevent errors. This presentation is tentatively scheduled for January 13, 2009.

OSS I Jennifer Courtney, ID A14684, will continue to be responsible for preparing weekly transmittals. Ms. Courtney will also continue to serve as petty cash custodian. Ms. Courtney will be responsible for the thorough, accurate, and timely preparation of CHP 230's and CHP 264's.

Specific corrective actions are planned as follows:

- A standard operating procedure revision will be written to provide additional direction regarding management and accountability of receiving and processing collections. This will be completed by March 31, 2009.
- A record will be created to identify all personnel with access to cash funds. The record will be continually updated as changes occur. This will be implemented by December 31, 2009.
- Effective immediately, all supporting documents outlined in question #11, such as CHP 36's and civil suppoenas, will be attached to Area copies of CHP 230's.
- Area has already implemented monthly completion of the CHP 264.
- The commander or his designee will conduct quarterly audits of the petty cash fund. These audits will be documented on a local spreadsheet to include the date, result, and auditor. This will be implemented in the 1st quarter of 2009.

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
COMMAND INSPECTION PROG

COMMAND INSPECTION PROGRAM EXCEPTIONS DOCUMENT

Page 4

Command: Coalinga Area	Division: Central	Chapter:	
Inspected by:		Date: 12/13/08	

Appeal Process. (Appeals shall be filed within five (5) business days of it	ne completed chapter insp	ection);
Commander's Basis for Appeal:		
N/A		
	<u> </u>	<u></u>
Appeal Review/Decision: (This shall be the only level of appeal).	100	
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ead Inspector's Signature:	Date:	
BABING Remarking Commandar's Signature (for appeal):	12/20/08 Date:	•
Responding Commander's Signature (for appeal):	Date.	